

STATE BOARD OF EQUALIZATION

PROPERTY TAXES DEPARTMENT

450 N STREET, MIC: 64, SACRAMENTO, CALIFORNIA PO BOX 942879, SACRAMENTO, CALIFORNIA 94279-0064 TELEPHONE (916) 445-4982 FAX (916) 323-8765 www.boe.ca.gov JOHAN KLEHS First District, Hayward

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December 22, 2000

TO COUNTY ASSESSORS:

ASSESSORS' HANDBOOK SECTION 534, RURAL BUILDING COSTS

Enclosed are copies of Assessors' Handbook Section 534, *Rural Building Costs*. These updated pages are replacements to the January 1, 2000 version of AH 534.

The compilation of cost factors and specifications for the *Rural Building Costs* handbook is a continuous process. Your comments and input will help to make this handbook a more useful product.

If you have any questions or comments regarding this handbook, please contact Russ Kovanda at (916) 322-2612.

Sincerely,

/s/ Richard C. Johnson

Richard C. Johnson Deputy Director Property Taxes Department

RCJ Enclosure